



Receive tax bulletins by e-mail.

To subscribe, send an e-mail to:
join-alltax@list.utah.gov
Leave "subject" and "message" blank.

Tax Bulletin

Tax Bulletin 22-07

Effective Date: Jan. 1, 2008

Re: St. George and Riverdale Impose the Municipality Transient Room Tax

Utah Code §§59-12-352 – 353 authorize a municipality to impose a municipality transient room tax of up to 1.5 percent on rents charged to persons who occupy sleeping accommodations for less than thirty consecutive days. This includes a motel, hotel, inn, bed and breakfast, condominium, campground, recreational vehicle park and resort home.

Beginning Jan. 1, 2008, the municipality of St. George (Washington County) will impose the municipality transient room tax at a rate of 1.0 percent. When added to the 4.25 percent transient room tax imposed by Washington County, the total transient room tax in St. George will be 5.25 percent.

Beginning Jan. 1, 2008, the municipality of Riverdale (Weber County) will impose the municipality transient room tax at a rate of 1.0 percent. When added to the 4.1 percent transient room tax imposed by Weber County, the total transient room tax in Riverdale will be 5.1 percent.

All persons, groups or organizations charging rent on sleeping accommodations in St. George and Riverdale must begin collecting the municipality transient room tax, in addition to other state and local taxes imposed, beginning Jan. 1, 2008.

The municipality transient room tax imposed by St. George and Riverdale must be remitted to the Tax Commission on the *Transient Room Tax Return*, form TC-62T, beginning with the January 2008 period (monthly filers), the January-March 2008 period (quarterly filers), and the January-December 2008 period (annual filers).

QUESTIONS...



E-mail: taxmaster@utah.gov
Internet: tax.utah.gov
Phone: (801) 297-2200
Toll Free: 1-800-662-4335
TDD: (801) 297-2020

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin.
For the most current guidance relating to state and local taxation, including local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.